

REMARKS / ARGUMENTS

In complete response to the Restriction Requirement dated March 27, 2006, on the above identified application, reconsideration is respectfully requested. Claims 18-43 are pending in this application.

Election/Restrictions

The Examiner requested a restriction under 35 U.S.C. 121 and 372 between the following allegedly distinct inventions:

- I. Claims 18-26, 41, and 43, drawn to a gel water-in-oil composition, classified in class 514, subclass 1.
- II. Claims 27-40 and 42, drawn to a process of preparing composition, classified in class 524, subclass 801.

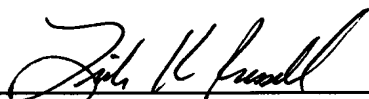
In response to the requirement for restriction, the Applicants elect with traverse the invention of Group II, claims 27-40 and 42, drawn to a process of preparing composition, and withdraw claims 18-26, 41, and 43. As the desired result for both groups is identical, the structuring of these claims should not present an undue burden on the Examiner for search purposes.

Appl. No. 10/799,373
Amdt. dated May 26, 2006
Reply to Restriction Requirement of March 27, 2006

CONCLUSION

Accordingly, it is believed that the present application now stands in condition for allowance. Early notice to this effect is earnestly solicited. Should the Examiner believe a telephone call would expedite the prosecution of the application, he is invited to call the undersigned attorney at the number listed below.

Respectfully submitted,



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Date: **May 26, 2006**

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I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this 26th day of May, 2006.



Diana Guzman